

Fund Detail By Department

Public School Support

General

0001-00 General

Dedicated

0315-02 Bond Levy Equalization
0315-03 School District Building
0481-01 Public School Income
0481-54 Cigarette, Tobacco and Lottery Income Taxes

Federal

0348-00 Federal Grant

Education, State Board of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0218-00 Displaced Homemaker
0274-00 Hazardous Materials/Waste Enforcement
0288-00 Rehabilitation Revenue and Refunds
0304-00 Library Improvement
0319-00 Driver's Education
0325-00 Public Instruction
0349-00 Miscellaneous Revenue
0480-00 Data Processing Services
0481-01 Public School Income
0481-02 Agricultural College Endowment Income
0481-03 Charitable Institutions Endowment Income
0481-04 Normal School Endowment Income
0481-06 Scientific School Endowment Income
0481-08 University Endowment Income
0492-01 Student Tuition Recovery
0506-00 Community College
0650-00 Unrestricted Current
0660-00 Restricted Current
0660-05 Equine Education
8888-00 Miscellaneous Revenue (Uncontrolled)

Federal

0348-00 Federal Grant
8889-00 Federal Grant (Uncontrolled)

Medically Indigent Health Care

General

0301-01 Catastrophic Health Care (General)

Dedicated

0499-00 Idaho Millennium Income

Health and Welfare, Department of

General

0220-03 Cooperative Welfare (General)

Dedicated

0150-01 Economic Recovery Reserve
0173-00 Idaho Health Insurance Access Card
0174-00 Prevention of Minors' Access to Tobacco
0175-00 Domestic Violence Project
0176-00 Cancer Control
0178-00 Emergency Medical Services
0179-00 Medical Assistance
0181-00 Central Tumor Registry
0182-00 Alcohol Intoxication Treatment
0189-00 Food Safety
0190-00 Emergency Medical Services III
0220-05 Cooperative Welfare (Other)
0281-00 Substance Abuse Treatment
0340-00 Court Services
0418-00 Liquor Control
0481-07 Mental Hospital Endowment Income
0481-26 State Hospital North Endowment Income
0499-00 Idaho Millennium Income

Federal

0220-02 Cooperative Welfare (Federal)

Independent Living Council, State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Public Health Districts

General

0290-01 Public Health Trust (General)

Dedicated

0150-01 Economic Recovery Reserve
0499-00 Idaho Millennium Income

Correction, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0282-00 Inmate Labor
0282-02 Work Crews - Inmate Labor
0282-03 Community Work Centers - Inmate Labor
0284-00 Parolee Supervision
0349-00 Miscellaneous Revenue
0481-05 Penitentiary Endowment Income

Federal

0348-00 Federal Grant

Fund Detail By Department

Judicial Branch

General

0001-00 General

Dedicated

0239-00 Guardian Ad Litem
0239-01 Guardianship Pilot Project
0314-00 ISTARS Technology
0340-00 Court Services
0349-00 Miscellaneous Revenue
0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Juvenile Corrections, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0188-00 Juvenile Corrections
0188-01 Juvenile Corrections - Cigarette/Tobacco Tax
0349-00 Miscellaneous Revenue
0481-29 State Juvenile Corrections Center Endowment Income

Federal

0348-00 Federal Grant

Police, Idaho State

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0229-06 Idaho State Racing Commission
0229-15 State Brand Board
0264-00 Idaho Law Enforcement
0272-00 Peace Officers
0273-00 Drug Donation
0274-00 Hazardous Materials/Waste Enforcement
0275-00 Idaho Law Enforcement Telecommunications
0349-00 Miscellaneous Revenue
0485-00 Parimutuel Distributions
0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Environmental Quality, Department of

General

0225-03 General

Dedicated

0150-01 Economic Recovery Reserve
0186-00 Air Quality Permitting
0191-00 Public Water System Supervision
0200-00 Water Pollution Control
0201-00 Environmental Remediation
0201-01 Environmental Remediation (Box)
0201-02 Environmental Remediation (Basin)
0225-05 Department of Environmental Quality (Receipts)
0511-00 Bunker Hill Trust

Federal

0225-02 Department of Environmental Quality (Federal)

Fish and Game, Department of

Dedicated

0050-20 Fish and Game (Licenses)
0050-22 Fish and Game (Other)
0051-20 Fish and Game Set-aside (Licenses)
0051-22 Fish and Game Set-Aside (Other)
0055-01 Fish and Game Primary Depredation
0055-02 Fish and Game Secondary Depredation
0524-00 Fish and Game Expendable Trust
0530-00 Non-Expendable Trust

Federal

0050-21 Fish and Game (Federal)

Land, Board of Commissioners

General

0001-00 General

Dedicated

0075-00 Department of Lands
0075-35 Abandoned Mine Reclamation
0075-54 Reclamation Bond
0076-00 Fire Suppression Deficiency
0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0349-00 Miscellaneous Revenue
0425-01 Land and Building Rental
0482-70 Endowment Administrative
0495-00 Community Forestry

Federal

0348-00 Federal Grant

Parks and Recreation, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0243-00 Parks and Recreation
0247-00 Recreational Fuels
0250-00 Parks and Recreation Registration
0349-00 Miscellaneous Revenue
0410-00 Public Recreation Enterprise
0410-03 Public Recreation Enterprise - Lava Hot Springs
0494-00 Petroleum Price Violation
0496-00 Parks and Recreation Expendable Trust

Federal

0348-00 Federal Grant

Fund Detail By Department

Water Resources, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0200-00 Water Pollution Control
0229-21 Water Administration
0337-00 Water Resources Adjudication
0349-00 Miscellaneous Revenue
0418-00 Liquor Control
0494-00 Petroleum Price Violation

Federal

0348-00 Federal Grant

Agriculture, Department of

General

0001-00 General

Dedicated

0052-00 Animal Damage Control
0125-01 Administration and Accounting Services
0125-02 Facilities Maintenance
0150-01 Economic Recovery Reserve
0183-00 Agricultural Smoke Management
0320-00 Agriculture in the Classroom
0330-00 Agricultural Inspection
0330-12 Weights and Measures Inspection
0332-03 Agricultural Fees - Sheep Industry Regulation
0332-04 Agricultural Fees - Commercial Feed and Fertilizer
0332-05 Agricultural Fees - Pesticides
0332-06 Agricultural Fees - Livestock Disease Control
0332-07 Agricultural Fees - Dairy Inspection
0332-08 Agricultural Fees - Honey Advertising
0332-09 Agricultural Fees - Egg Inspection
0332-10 Agricultural Fees - Organic Food Products
0332-11 Agricultural Fees - Commercial Fisheries
0334-00 Sheep and Goat Disease Indemnity
0401-01 Seminars and Publications
0401-02 USDA Publications
0402-00 Quality Assurance Laboratory Services
0486-00 Agricultural Fees - Fresh Fruit and Vegetable Inspection
0490-00 Agricultural Loans
0522-00 Resource Conservation and Rangeland Development
0529-16 Clean Water Revolving Loan (SCC)

Federal

0348-00 Federal Grant

Commerce and Labor, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0212-00 Tourism and Promotion
0302-00 Unemployment Penalty and Interest
0349-00 Miscellaneous Revenue
0401-00 Seminars and Publications

Federal

0348-00 Federal Grant

Finance, Department of

Dedicated

0229-00 State Regulatory
0325-27 Securities Investor Training

Industrial Commission

Dedicated

0300-00 Industrial Administration
0313-00 Crime Victims Compensation
0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Insurance, Department of

Dedicated

0229-10 Self-Governing Operating
0229-11 Self-Governing State Fire Marshall
0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Public Utilities Commission

Dedicated

0229-20 Public Utilities Commission

Federal

0348-00 Federal Grant

Self-Governing Agencies

General

0001-00 General

Dedicated

0120-01 Veterans Transportation
0150-01 Economic Recovery Reserve
0229-00 State Regulatory
0229-01 Electrical
0229-02 Building
0229-03 Plumbing
0229-04 Manufactured Housing
0229-07 Public Works Contractors Licensing
0229-08 Heating, Ventilation, and Air Conditioning Board
0229-14 Elevator Safety
0349-00 Miscellaneous Revenue
0349-10 Miscellaneous Revenue/ Industrial Safety
0349-11 Miscellaneous Revenue/ Logging
0349-15 Building Bureau NCSBCS
0349-17 Miscellaneous Revenue/ Energy Program
0419-00 State Lottery
0481-24 Veterans Home Endowment Income

Federal

0348-00 Federal Grant

Fund Detail By Department

Transportation Department, Idaho

Dedicated

0221-02 State Aeronautics (Dedicated)
 0221-04 State Aeronautics (Billing)
 0260-02 State Highway (Dedicated)
 0260-04 State Highway (Billing)
 0260-05 State Highway (Local)
 0260-06 State Highway (Disaster)

Federal

0221-03 State Aeronautics (Federal)
 0260-03 State Highway (Federal)
 0263-00 Idaho Traffic Safety

Administration, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
 0150-01 Economic Recovery Reserve
 0365-00 Permanent Building
 0450-00 Administration and Accounting Services
 0456-00 Federal Surplus Property Revolving
 0461-00 Employee Group Insurance
 0462-00 Retained Risk
 0475-05 Administrative Code
 0481-09 Capitol Endowment Income
 0519-00 Industrial Special Indemnity

Attorney General

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
 0349-04 Consumer Protection

Controller, State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
 0480-00 Data Processing Services

Governor, Office of the

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
 0150-01 Economic Recovery Reserve
 0210-00 Randolph Sheppard
 0288-00 Rehabilitation Revenue and Refunds
 0349-00 Miscellaneous Revenue
 0349-32 Interoperability
 0349-82 Armory Revenue
 0401-00 Seminars and Publications
 0418-00 Liquor Control
 0426-00 Adaptive Aids and Appliances
 0475-12 Division of Human Resources
 0550-01 PERSI Administrative
 0550-02 PERSI Special

Federal

0348-00 Federal Grant

Legislative Branch

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
 0349-00 Miscellaneous Revenue
 0475-00 Professional Services

Lieutenant Governor

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve

Revenue and Taxation, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
 0276-00 Multistate Tax Compact
 0338-01 Administration and Accounting
 0338-02 Administration Services for Transportation
 0401-00 Seminars and Publications
 0518-01 Abandoned Property Trust - Unclaimed Property

Secretary of State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve

Treasurer, State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
 0349-00 Miscellaneous Revenue
 0475-06 State Treasurer LGIP
 0475-07 Treasurer's Office - Professional Services
 0499-00 Idaho Millennium Income

Legislative Action on Major Issues

Idaho legislators dealt with questions vital to every Idaho citizen during the 2005 legislative session. The following summary includes legislation passed this session by the Idaho Legislature on major issues:

Agriculture

- Defined one of the prerequisite conditions to the open burning of crop residue, that being that there is no other “economically viable alternative” to burning available, to mean an alternative to thermal residue disposal that achieves agricultural objectives comparable to thermal disposal and allows growers to experience a financial rate of return over the short- and long-term consistent with the rate of return that would occur if thermal residue disposal were utilized. (H 33)
- Prohibited local regulation or ordinances relating to fertilizers but did not preempt county or city local zoning ordinances governing the physical location or siting of fertilizer manufacturing, storage and sales facilities or protecting the quality of ground water or surface water in accordance with applicable state and federal law. (H 36aaS)
- Prohibited local regulation or ordinances relating to soil and plant amendments but did not preempt county or city local zoning ordinances governing the physical location or siting of soil and plant amendment manufacturing, storage and sales facilities or protecting the quality of ground water or surface water in accordance with applicable state and federal law. (H 37aaS)
- Established a preventive action level for stray current or voltage, which may affect dairy cows, for public utilities regulated by the Idaho Public Utilities Commission and required the commission to develop and adopt a standardized protocol to measure, investigate and, if necessary, remediate stray current or voltage on dairy farms. Limited civil actions against regulated utilities for damages due to stray current or voltage to negligence and negligence per se actions, limited the time within which actions are required to be filed and during which damages may accrue, and required timely notice of claims of damages to the regulated utility. (H 214aa)
- Provided that state law relating to pure seed preempts any prohibition or attempted regulation by political subdivisions regarding seeds but does not preempt county or city local zoning ordinances governing the physical location or siting of seed facilities. (H 401)
- Authorized the Idaho beef council to increase its cattle assessment from the current fifty cents a head to one dollar a head in the event the federal beef promotion and research act is no longer in effect, but also provided a refund request process for any person wanting a refund of the entire assessment or a portion thereof. (S 1056)

Commercial Transactions

- Enacted the Financial Fraud Prevention Act to authorize the Department of Finance to investigate and bring civil enforcement actions against persons who perpetrate fraud against financial institutions and their customers and to allow referral of actions to criminal law enforcement agencies. (H 88)
- Enacted the Idaho Escrow Act to authorize the Department of Finance to regulate escrow agencies for the protection of Idahoans who use the escrow agency services. (H 159)
- Enacted the Idaho Contractor Registration Act to create a registration system for contractors, to require all contractors to be registered with the state Bureau of Occupational Licenses, and to allow the state to remove contractors from the registry system for misconduct. (H 163)
- Revised provisions, relating to public works contracting, applicable to the contracting and procurement practices of political subdivisions of the state. (H 263)
- Enacted provisions for the creation and enforcement of purpose trusts in Idaho. (S 1070)

Legislative Action on Major Issues

Courts

- Established duties, rights and powers of guardians ad litem in guardianship and conservatorship proceedings. (H 79)
- Detailed requirements of reports filed with courts by conservators in conservatorship proceedings. (H 80)
- Specified petition and plan requirements for conservators and guardians in order to enable courts to better monitor how the affairs of a protected person or ward are to be handled. (H 81)
- Raised the fees for filing guardianship and conservatorship cases in order to establish a pilot project in at least three counties to improve the reporting and monitoring system for guardianships and conservatorships. (H 131)
- Revised the Uniform Jury Selection and Service Act to simplify and update the procedures for identifying and summoning prospective jurors. (H 245)
- Expanded the Idaho Drug Court Act to provide for the establishment of mental health courts. (H 301)
- Revised and updated the Child Protective Act and the Parental Termination Act. (H 325)
- Increased the maximum fine for misdemeanors where a maximum fine is not otherwise prescribed by statute. (H 326)
- Enacted the Trust and Estate Dispute Resolution Act (TEDRA) to provide a nonjudicial method for the resolution of disputes and other matters involving trusts and estates and to provide for judicial resolution of disputes if a nonjudicial resolution is not obtained. (S 1071aa)
- Authorized courts hearing Juvenile Corrections Act or Child Protective Act cases to order a mental health assessment and preparation of a plan of treatment for juveniles who appear to be suffering a serious emotional disturbance. (S 1165)

Criminal Justice & Corrections

- Authorized the director of the Department of Fish and Game to award to a conservation officer his badge, duty weapon and handcuffs upon retirement. (H 91)
- Prohibited sexual contact between criminal offenders and probation or parole officers. (H 94aa)
- Enacted the National Crime Prevention and Privacy Compact to improve the quality and completeness of criminal history records made available to the state when it conducts national fingerprint-based record checks for applicant or noncriminal justice purposes. (H 96)
- Authorized county sheriffs to seek reimbursement for medical, dental, prescription drug and other costs of medical services incurred while housing nonindigent inmates in county jails. (H 157)
- Prohibited the operation of audiovisual recording devices in movie theaters without the written consent of theater owners. (H 203aa)
- Amended Idaho's crime victim's compensation law to increase funeral, burial and cremation benefits for victims of violent crime and to expand eligibility for mental health treatment for family members of victims of violent crime. (S 1038)
- Criminalized attempted strangulation as a felony. (S 1062aa, aaH)
- Increased penalties for operating a motor vehicle without the owner's consent where damages to the vehicle or property taken from the vehicle exceeds \$1,000. (S 1063aa)
- Enacted the Clandestine Drug Laboratory Cleanup Act to establish a program to provide standards for the cleanup of clandestine drug laboratories and to set forth responsibilities of law enforcement agencies and residential property owners for such cleanup. (S 1122aaH)
- Created a criminal felony statute to penalize individuals who sexually abuse or exploit vulnerable adults. (S 1134)

Legislative Action on Major Issues

- Authorized the Attorney General to negotiate reciprocal agreements with other states related to the recognition of licenses to carry concealed weapons. (S 1135)
- Made it a felony to intentionally abuse or neglect a vulnerable adult under circumstances likely to produce great bodily harm or death or to exploit a vulnerable adult in those cases where the monetary damages exceed \$1,000. (S 1153)
- Made it a felony for a person to pretend to be a member of the U.S. armed forces or a state or federal officer or employee in order to obtain or attempt to obtain personal identifying information about another person. (S 1156)
- Expanded the list of crimes for which persons are required to provide a DNA sample and thumbprint impression to the Idaho State Police. (S 1197aa)

Education, Colleges and Universities

- Authorized tuition at institutions of higher education in the state of Idaho except at the University of Idaho. (H 231)
- Exempted certain academic research records from disclosure. (H 238)
- Limited a county's liability for a resident's out-of-district tuition to attend a publicly funded Idaho community college to the term of the curriculum for which the student is enrolled, with a maximum lifetime liability of \$3,000. (H 103)
- Expressed the Legislature's continued commitment to attain funding equity among Idaho's four-year institutions of higher education; expressed the Legislature's intent regarding development of a profile of the four institutions to identify how many credit hours per faculty member is spent in teaching, service and research; and expressed intent regarding a tracking and reporting system for faculty and staff turnover. (S1187)
- Recognized the prevalence of teen suicide in Idaho and urged colleges of education at Idaho colleges and universities to include a segment concerning risk factors, protective factors and teen suicide warning signs in teacher education curriculum. (HCR 17)

Education, Public Schools

- Enhanced mentoring during the first two years of teaching, deleted the requirements for mentoring and urged the State Board of Education to create a task force to develop a test program modeling teacher mentoring and encouraging participation and cooperation from the Department of Education. (H 315aa, HCR 20)
- Authorized a school district to add back the tax increment value to its market value for purposes of determining the full amount of its dollar certification for property within the school district that is also contained in a revenue allocation area, or within the bounds of an urban renewal district scheduled to terminate. This allows the district to assess against the "increment value" and obtain those revenues that would ordinarily be distributed to the school district by the urban renewal agency. (H64)
- Made governing provisions of public charter schools more consistent; clarified the concept of a public virtual school; enhanced the authority of the State Board of Education relating to approval and transfer of charters, appeal procedure and distribution of federal funds; and assured that educational experience is counted by a school district for any teacher who has been employed in a public charter school. (S 1170aa)
- Expanded Idaho Digital Learning Academy services to all secondary schools and required that an actual location be designated to house the academy's fiscal operations. (S 1149)
- Revised the definition of "habitual truant" and strengthened the authority for prosecution of the parent or guardian of a child enrolled in a public school, or for a child not enrolled in any school who is not receiving an education, for knowingly allowing a child to become a habitual truant. (S 1066)

Legislative Action on Major Issues

- Provided that employees of a school district or charter school district who regularly work 20 hours or more per week are entitled to one day of sick leave, proportionate to the hours worked per day, for each month of service in which they work a majority of that month. (S 1173aa)
- Allowed a school district board of trustees to apply for an exemption in order to adjust the tuition rate calculated pursuant to law to be charged for attendance in the schools within the district. (S 1050)
- Expanded the provisions of the student education incentive loan forgiveness program for teaching and nursing students to allow an award of unused contracts by the State Board of Education and to designate Eastern Idaho Technical College as a participating institution. (H 18)

Elections

- Clarified that voting systems in use in Idaho in the 2004 general election can continue to be used provided the systems meet the requirements of the Help America Vote Act and required that any touch-screen voting device print the voter's selection on paper for the voter to review before the vote is cast and recorded. (H 283)
- Required county officials to accept voter registration materials during the 24-day period preceding an election. (S 1114)
- Amended Idaho's "Sunshine Law" to set forth disclosure requirements for persons responsible for "electioneering communications," meaning communications that do not expressly advocate a certain position or candidate and have therefore been exempt under prior disclosure requirements. (S 1174)

Governmental Procedures

- Authorized Idaho sheriffs to issue permits to retired law enforcement officers that will permit them to carry concealed weapons anywhere in the country in accordance with federal law. (S 1120)
- Made emergency medical service providers eligible for the Idaho Law Enforcement and Firefighting Medal of Honor. (S 1119)
- Required that a state agency include in a notice of proposed rulemaking a citation to the specific section of the Idaho Code that has occasioned the rulemaking, as well as a specific description of any negative fiscal impact on the state general account greater than \$10,000. (S 1125)
- Required that a state agency include in its notice adopting a pending rule the section of the Idaho Code that has occasioned the rulemaking, as well as a fiscal impact description if greater than \$10,000 on the General Fund. (S 1161aa)
- Created an oversight committee to protect and enhance the credit rating of the state of Idaho by monitoring state guaranteed indebtedness, such as bonds with state backing. (S 1076aa)
- Further defined state procurement procedures, including a prequalification process for contractors, documentation of semi formal purchasing and providing recourse for disappointed bidders. (H 263)
- Required that Idaho Transportation Department surplus property be sold for not less than its appraised value. (S 1083)
- Provided that certain county officials and employees performing functions and duties of district courts shall be considered employees of the state for purposes of the Idaho Tort Claims Act. (S 1166)
- Authorized telephone corporations to elect to have all or part of their telecommunications services excluded from regulation pursuant to Title 61, Idaho Code, and to be subject to regulation pursuant to Chapter 6, Title 62, Idaho Code, and authorized the Public Utilities Commission to regulate telephone corporations for the purpose of implementing the Federal Communications Act of 1996. (H 224)
- Created the Idaho Energy Resources Authority with authority to finance the construction of electric generation and transmission projects and to provide investor owned, municipal and cooperative electric utilities serving Idaho customers a low-cost financing vehicle for building Idaho's electric infrastructure. (H 106, S 1192)

Legislative Action on Major Issues

- Gave the Public Utilities Commission a method to approve cost reduction charges or rates as a way of financing costs incurred by electric and gas utilities. (H 333)

Health and Insurance

- Established a fee-exempt license for retired physicians and osteopathic physicians to practice medicine in free or sliding fee clinics if they receive no remuneration. (H 41)
- Raised the statutory limit on the amount of credit life insurance that can be written under a group insurance policy. (H 90)
- Revised the eligibility provisions for coverage under the Idaho Individual High Risk Reinsurance Pool plan. (H 111)
- Required insurance producers who hold funds in trust for others to maintain and account for the funds separately from the producer's personal or business funds. (H 113)
- Required that insurance producers who borrow money from customers to prepare and sign loan agreements setting forth the terms of the loan. (H 114)
- Required insurance producers and certain companies that recommend annuity transactions to senior consumers to take reasonable steps to determine that the annuity is a suitable investment for the senior purchaser. (H 117)
- Enacted the Interstate Insurance Product Regulation Compact to allow states to coordinate the regulation of annuity, life, disability income and long-term care insurance products. (H 120)
- Allowed standard fire insurance policies to exclude coverage for loss by fire or other perils insured against if the fire or other perils were caused directly or indirectly by terrorism. (H 160aa)
- Established the Speech and Hearing Services Licensure Board and defined licensing requirements for the practice of audiology, speech-language pathology and hearing aid dealing and fitting services. (H 247aa)
- Adopted a fee schedule of compensation for physician services for worker's compensation claims. (H 331)
- Permitted smoking in Idaho state veterans homes in designated areas under certain conditions. (S 1023)
- Enacted a revised Medical Consent and Natural Death Act to provide for the preparation of a document for a living will and durable power of attorney for health care. (S 1068aa)
- Allowed the Department of Health and Welfare to participate in a pilot project requiring criminal history and background checks on individuals who have access to vulnerable adults or children in long-term care settings and provided immunity for providers who rely on the results of the background check. (S 1196)
- Provided for licensure and regulation of naturopathic physicians and clarified who may practice natural health care and what titles they may use. (S 1158aa, aaH)
- Streamlined and clarified the licensure, certification, program requirements and survey and oversight processes governing residential or assisted-living facilities and certified family homes. (H 265aa)
- Encouraged development of a process to gather information for public and private prescription drug programs so that such information may be more available to Idaho residents and enable them to acquire prescriptions drugs at the most reasonable cost. (SCR 118)
- Asked Congress to compensate "downwinders," Idaho residents exposed to radiation fallout from U.S. atmospheric nuclear weapons testing, in the same manner and to the same extent as those individuals previously compensated for similar exposures in other states. (HJM 2)

Natural Resources

- Approved, ratified and confirmed the Snake River Water Rights Agreement of 2004. (The Agreement was reached as the result of mediation that began in 1998 between the Nez Perce Tribe, the United States, the State of Idaho and local communities and water users as part of the Snake River Basin Adjudication to resolve claims of the Nez Perce Tribe in the Snake River.) The bill also authorized and directed the Governor

Legislative Action on Major Issues

and the executive branch agencies with obligations under the agreement to execute and perform all actions consistent with the act necessary to implement the agreement. (H 152)

- Implemented the Snake River flow component of the Snake River Water Rights Agreement of 2004 by authorizing the annual rental of up to 487,000 acre feet of water to the Bureau of Reclamation to augment flows for anadromous fish listed under the endangered species act through 2034, but recognizing that the water may not be available in all years due to drought. All water rentals must be from willing sellers and must be secured through the state water supply bank and local rental pools. (H 153)
- This trailer bill corrected the effective date provisions of H 153, which implemented the Snake River Flow Component of the Snake River Water Rights Agreement of 2004, to provide that the provisions of H 153 would become effective upon certification by the Governor that relevant biological opinions had been issued. (H 399)
- Established minimum stream flow water rights on 205 stream segments in the Salmon and Clearwater River Basins as adopted by the Idaho Water Resource Board and in accordance with the terms of the Snake River Water Rights Agreement of 2004. The Board is directed to hold the minimum stream flow rights in trust for the people of the State of Idaho. (H 154)
- Appropriated \$34,150,000 for statewide water issues as follows: \$24,375,000 to purchase water rights owned by the Bell Rapids Mutual Irrigation Company, \$4,125,000 for loans to ground water districts to lease water, \$3 million for loans to ground water districts to implement the Conservation Reserve Enhancement Program, \$360,000 to the Soil Conservation Commission to implement the Conservation Reserve Enhancement Program, \$90,000 for a hydrology section manager in the Department of Water Resources, \$1.2 million spending authority for fees charged to water users to be used for monitoring and modeling, and \$1 million for specified water studies in North Idaho. Of the total, \$21.3 million is to be repaid to the General Fund by July 1, 2006, from leases of water rights to the Bureau of Reclamation. (H 392)
- Authorized the Idaho Water Resource Board to fund and operate a program or projects to enhance water supplies and reduce demand for water through the financing of water rights acquisitions and managed recharge projects and to fund a water rights acquisition and mitigation program through the issuance of revenue bonds secured by revenue sources including revenues collected by or on behalf of water user entities and revenues received from the lease of water rights. (H 373aa)
- Authorized the director of the Department of Water Resources to create or modify water districts to administer all water rights from water sources hydraulically connected to the Eastern Snake Plain Aquifer; directed water users in such water districts to include specified costs of the department relating to that administration when adopting budgets beginning in 2006; and authorized the creation of an advisory committee composed of water users. (H 374aa)
- Required all ground water irrigators within the boundaries of a ground water district to be members of the district and subject to assessments unless the board grants a petition for exclusion and provided a process for inclusion of ground water irrigators who were not members as of March 31, 2005, that includes notice, hearing and appeal rights. Authorized ground water district directors at large and allowed ground water districts to increase their indebtedness from 10 to 30 years. Prohibited participation in any mitigation plan in the event a user is delinquent in payment of assessments or other mitigation costs and authorized districts to collect a proportional share of costs incurred under mitigation plans from any holders of ground water rights provided by law to be nonmember participants solely for mitigation purposes. (H 394)
- Resolved that the Natural Resources Interim Committee, in conjunction with the Idaho Water Resource Board, work with interested parties to develop specific site investigations, assessments of the availability of water supplies and a plan for implementation of a managed recharge program for the Eastern Snake Plain Aquifer and to meet with potentially affected water right holders and federal agencies to resolve any potential institutional impediments to implementation of an effective managed recharge program. (HCR 28)
- Expanded the allowable acreage for shooting preserves from 1600 acres to 4000 acres provided the land is owned by the licensee, does not encompass any public land or limit any existing access to public land. (H 92aaS)
- Provided a new method using the timber productivity valuation process for appraising, assessing and taxing forest land subject to the productivity option. (H 126)

Legislative Action on Major Issues

- Required the director of the Department of Environmental Quality to consult with watershed advisory groups to provide them with an opportunity to participate in the development, implementation and periodic review of total maximum daily loads and any supporting subbasin assessment for their watersheds and clarified that water advisory group membership shall include, where appropriate, representatives of the same categories of interest groups from which basin advisory group members are to be appointed. (H 145aa, aaS)
- Authorized the Department of Environmental Quality to explore whether the state should operate a National Pollution Discharge Elimination System (NPDES) program by evaluating the costs and benefits to the state and reporting back to the Legislature by December 31, 2005. (H 176)
- Required the Department of Environmental Quality to develop rules that conform the state law to, but are no more stringent than, the Clean Air Act and regulations with respect to the scope of "regulated air pollutants" included for pollution source permit applicability and conformed state law to the federal Clean Air Act in providing that fugitive emissions are not to be included in calculations to determine the applicability of construction or operating permit requirements unless expressly designated under the Clean Air Act by the EPA administrator. (H 230)
- Required the use of surface water, where reasonably available, to be used as the primary water source for irrigation for all applicants proposing to make land use changes. (H 281aaS)
- Expanded the duties of the Governor's Office of Species Conservation to include issues relating to candidate and petitioned species and rare and declining species. (H 336aa)
- Authorized the director of the Department of Fish and Game to reduce the bag or possession limit of any species of wildlife as an alternative to closing an open season. (S 1033)
- Ratified and approved the amended comprehensive state water plan for the Priest River Basin, as adopted by the Idaho Water Resource Board on August 22, 2003. The plan amendments allow modification of the fall operation schedule for the Priest Lake outlet structure to provide lake levels more favorable to Kokanee spawning. (S 1034)
- Ratified and approved the comprehensive state water plan for the South Fork Clearwater River Basin as adopted by the Idaho Water Resource Board on June 8, 2004, and provided for the designation of specified State Natural Rivers and State Recreational Rivers. (S 1035)
- Prohibited the retrieval of wildlife on real property without permission of the owner or person in charge of the property. (S 1052)
- Exempted small timber sales, not exceeding 200,000 board feet and not exceeding a maximum value established by the State Land Board, from statutory advertisement requirements for sales of timber on state lands. (S 1099)
- Transferred the responsibility for financial assurance for closure of cyanide facilities from the Department of Environmental Quality to the Department of Lands and required cyanide facilities to submit a closure plan for approval and financial assurance to cover 110 percent of the estimated cost of closure. Other regulatory provisions relating to cyanide operations will remain the responsibility of DEQ. (S 1169)
- Established the cyanidation facility closure fund and required that 33 percent of mine license taxes paid by operations that include cyanidation facilities, as well as any fines or penalties recovered relating to the cyanidation closure provisions of the Surface Mining Act, be deposited and used to complete permanent closure activities and to administer permanent closure provisions. (H 318)
- Combined the big game primary and big game secondary depredation accounts into a new fund to be known as the Nonexpendable Big Game Depredation Fund, created the Expendable Big Game Depredation Fund from which depredation payments are to be made and directed unexpended and unencumbered revenue from the fund to sportsmen access programs in the Fish and Game set aside account and the animal damage control account. (S 1171aa)

Taxation

- Granted relief to businesses that report taxable income they later have to repay and for which they are not entitled to an Idaho tax deduction, allowing an Idaho deduction in the amount of the federal deduction

Legislative Action on Major Issues

taxpayers could take if they opt for the federal credit instead of the deduction. If the original income was not taxed in Idaho, a deduction would not be allowed. (H 13)

- Changed the Idaho income tax to include income earned in Idaho by a nonresident from the sale of a partnership interest or stock in an S corporation to the extent of the partnership's or corporation's business activities in Idaho in the year preceding the sale. (H 25)
- Gave the State Tax Commission authority to contract with commercial collection agencies for the collection of assessments (tax liabilities on which all appeals have expired) from in state taxpayers for all taxes administered by the commission. (H 29)
- Amended the 3 percent cap law so that any taxing district may call an election to ask voters to approve, by 622/3 percent or more, a budget increase from property tax revenues beyond the amount authorized by statute. (H 99)
- Provided a sales and use tax rebate for machinery and equipment used in alternative methods of generation of electricity using fuel cells, low-impact hydro, wind, geothermal resources, biomass, cogeneration, sun or landfill gas as the principal source of power. (H 110aa, aaS)
- Created a new checkoff on the Idaho individual income tax return allowing individual taxpayers to contribute to the Idaho Guard and Reserve Family Support Fund for support of National Guard and reserve members and their families who are residents of Idaho or members of National Guard or reserve units located in Idaho. (H 125)
- Shortened the holding period required for real estate transactions from 18 months to 12 months to qualify for long term capital gains taxation. (H 165)
- Allowed a business to voluntarily provide confidential financial information to a county assessor for use in the process of determining the fair market value assessment of the property. (H 222)
- Excluded benefits paid by the U.S. Department of Veterans Affairs to dependents of deceased veterans under the definition of income for circuit breaker property tax relief purposes. (H 252)
- Provided an incentive for the owners of defunct industrial sites to preserve imbedded infrastructure for possible use by a successor business by providing a property tax exemption. (H 253)
- Provided a partial property tax exemption for parcels of land in a rural residential subdivision plat in counties with a population of 100,000 or less. (H 254aaS)
- Provided an exemption from sales and use taxes for property used in research and development activities; amended the sales and use tax exemption to include clean rooms used for research and development; and amended the production exemption to remove property used for research and development as an exclusion from the production exemption. (H 261)
- Allowed residential improvements to qualify for the 50 percent or \$50,000 homeowner's exemption when the property has been leased because the owner is absent by reason of active military service in a designated combat zone. (H 299)
- Enacted the Idaho Corporate Headquarters Incentive Act providing income tax credits to qualifying companies — those that within a five-year period create at least 500 new jobs in Idaho with a starting annual salary of at least \$50,000 per year and invest at least \$50 million in new headquarters and administrative buildings. (H 306aa)
- Exempted from property tax significant capital investment that would put the market value of a company's operations over \$800 million, if the taxpayer made a capital investment of at least \$25 million in the county each year prior to claiming the exemption and employed a minimum of 1,500 full-time employees. (H 319)
- Enacted the Small Employer Incentive Act providing qualifying businesses with income tax credits, additional new jobs tax credits, a real property improvement tax credit for investment in headquarters or administrative buildings of up to \$125,000 in any one year, and a temporary sales tax rebate for materials used in new headquarters and administrative buildings. (H 323aa)

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- Made permanent a cigarette tax of 57 cents per package of twenty cigarettes, revised the percentage that wholesalers are compensated for affixing stamps to 3.3 percent and revised distribution of the moneys — FY 2006, all moneys from the increase to go into the Economic Recovery Reserve Fund; FY 2007 and after, all moneys will be distributed to the Permanent Building Fund for the repair, remodel and restoration of the Capitol Building until the Capitol restoration is adequately funded, at which time all moneys will be distributed to the Economic Recovery Reserve Fund. (H 386aaS, aaS)
- Exempted from state income tax the dividends, interest, capital gains or similar profits or returns owned by a partnership, limited liability company or other entity taxed as a partnership for federal income tax purposes. (H 400)

Transportation

- Authorized the Idaho Transportation Board to select from a suggested list highway development projects that may be financed by bonds or notes, commonly referred to as GARVEE bonding, which would be issued by the Idaho Housing and Finance Association and repaid with a limited portion of future federal-aid highway apportionments. (S 1183aaH)
- Required that children six years of age and younger, rather than under four years of age, be secured in a child safety restraint when transported in a noncommercial vehicle. (H 178)
- Created a Treasure Valley Air Quality Council to develop and implement an air quality plan in order to protect, preserve and improve the quality of air in Ada and Canyon counties while accommodating private, public and commercial activities, and authorized establishment of regional air quality councils in other areas of the state as necessary. (S 1142aaH)
- Established a Basque special license plate program with revenues to be sent to the Cenarrusa Center for Basque Studies at the Basque Museum located in Boise, to be used for educational and outreach programs. (H 187)
- Established a science and technology special license plate program, and created the Office of Science and Technology Fund with revenues from the fund to be used by the Science and Technology Division of the Department of Commerce and Labor for attracting science and technology companies to locate or to expand their operations in Idaho. (S 1091)
- Expanded the special public college and university motor vehicle license plate program to include three private colleges and universities in Idaho: Albertson College of Idaho in Caldwell, Northwest Nazarene University in Nampa and Brigham Young University Idaho in Rexburg. (S 1110)
- Extended the final date to apply for special Idaho Capitol Commission license plates from December 31, 2006, to December 31, 2012. (S 1180)
- Created a Motorcycle Safety Program fee of \$6.00 to be collected in addition to the annual motorcycle registration fee to provide increased funding for motorcycle rider training courses. (S 1179aaH)
- Required anyone under 18 years of age who rides on or drives a motorcycle or an all terrain vehicle to wear a safety helmet, except when on private property or when the vehicle is used as an implement of husbandry. (S 1130aa)
- Authorized the Idaho Transportation Board to designate sections of state highways over which all terrain vehicles and motor-cycles may cross even if the vehicle is not registered to be ridden on a state highway. (H 102)
- Allowed neighborhood electric vehicles to be titled, registered and operated on any highway with a posted speed of 25 miles per hour or less. (H 185aa)
- Allowed bicycle riders and persons operating a human powered vehicle to proceed with caution through a steady red traffic control light after first stopping and yielding to all other traffic. (S 1131)
- Revised the definition of “gasohol” in the motor fuels tax law as gasoline blended with 10 percent or more of anhydrous ethanol, a change from the previous definition which limited the blend to no more than 10 percent anhydrous ethanol, in order to accommodate vehicles of advanced technological design that can run on 85 percent ethanol blends. (H 322)

Legislative Action on Major Issues

- Changed terminology referring to work in highway construction zones from "construction danger zone" to "work zone." (H 144)

Bills Vetoed by the Governor

- **H 038.** Regulation of seed crops (subsequently passed as H 401)
- **H 054.** Commercial vehicle driving privileges (subsequently passed as H 402)
- **H 068.** Registration of utility type vehicles
- **H 070.** Department of Parks and Recreation Board advisory committee guidelines
- **H 188.** Training requirements for Department of Health and Welfare child protection workers in the rights of parents and families (subsequently passed as S 1204)
- **H 193.** Idaho Transportation Department enforcement authority at ports of entry
- **H 254.** Revision of property tax exemption for land in rural subdivisions
- **H 277.** Income tax exemptions on certain investments (subsequently passed as H 400)
- **H 280.** Time allowed to restore ditches and canals (subsequently passed as S 1239)

Legislative Council Interim Study Committees

Six interim committees were authorized during the 2005 Legislative Session:

- **SCR 110.** Cervical Cancer Elimination
- **HCR 016.** Energy, Environment and Technology
- **HCR 018.** Human Trafficking
- **HCR 022.** State Employee Compensation
- **HCR 023.** Property Taxes
- **HCR 025.** Natural Resources

Glossary

Annualization

A budgetary adjustment that identifies the remaining full year costs for budget items that were partially funded in the prior year.

Appropriation

Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation

An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation

Reflects the amounts shown in original appropriation bills before reappropriations (carryover) and supplemental appropriations. In some instances, legislative authority is given to enable an agency to carry over any unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Supplemental Appropriation

Refers to action taken on the current year appropriation acts. These changes to the original appropriation may add funds or provide transfers between summary objects, funds, programs, or agencies.

Rescission

Refers to action taken on the current year appropriation acts. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

Classification of Funds

In the *Legislative Fiscal Report*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. The three general categories are:

General

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account, and which are used to finance the general operations of state government.

Dedicated

Dedicated funds are revenue received from a specified source or sources, and disbursed for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds include moneys from the sale of goods or services rendered to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by transfer, debiting the first agency and crediting the Copy Center.

Federal

Identifies moneys from the federal government for specified state services.

Change in Employee Compensation (CEC)

A budgetary adjustment for increases in salary funding and variable benefit costs for classified and exempt state employees.

Classification of Expenditures (Object Class)

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Fiscal Report* and in appropriation bills, consists of four summary object classifications:

Personnel Costs (PC)

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, and also, includes compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

Operating Expenditures (OE)

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

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Capital Outlay (CO)

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also includes additions, replacements, major repairs, renovations and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment and furniture, which will have a useful life or service substantially more than two years are also included. Budget development guidelines require a minimum request of \$300 per item to be classified as capital outlay.

Trustee and Benefit Payments (T/B)

An expenditure class through which funding for authorized payments can be passed through to eligible individuals (e.g. scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g. intra or intergovernmental contracts, state support for local community college districts, community development block grants).

Decision Unit (DU)

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

Deficiency Warrant

Expenditures that are authorized by statute but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

Encumbrances

Obligations for expenses incurred in a fiscal year but not paid until after the end of that fiscal year.

Enhancement

Decision units after the Maintenance of Current Operations benchmark that request funding for new or expanded activities.

Fiscal Year

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the

following year (e.g. fiscal year 2005 begins July 1, 2004 and ends June 30, 2005).

Full-Time Equivalent Positions (FTP)

The use of FTP's is a means of counting position totals when different amounts of time or hours-worked are involved. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.0 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Note: "fund" and "account" are often used interchangeably.

Fund Shift

Replaces a loss of one fund source with another to maintain existing levels of service.

Group Positions

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments

Funding for a general increase in agency operating expenses based on the changes in the Consumer Price Index (CPI). This adjustment addresses the higher, inflation-driven costs of items such as supplies, travel and postage. A medical inflation adjustment for trustee and benefit payments is also allowable.

Lump Sum

Appropriations that provide amounts of spending authority from designated funds, without specifying if they are restricted to Personnel Costs, Operating Expenditures, Capital Outlay and/or Trustee and

Glossary

Lump Sum (cont)

Benefit payments. Since lump sum is an exception to the state budget laws, it requires specific legislative authorization and approval.

Maintenance of Current Operations (MCO)

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Non-Cognizable Funds

Funds available to any state agency from sources other than state funds and not cognizable (known) at the time the appropriations are set. Use of non-cognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is not contingent upon an increase in state liability after the receipt of the non-state funds.

Nonstandard Adjustments

Budgetary adjustments which are not accurately classified in other “maintenance” adjustments but which are necessary to maintain current operations or levels of service. These costs often represent increased volume within current responsibilities or other situations that are beyond the control of the requesting agency (e.g. audit fees, utility, insurance or rent increases).

Object Transfer

State law permits agencies to transfer spending authority from certain standard object classifications to others, e.g. from Personnel Costs to Operating Expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process.

Personnel Cost Rollups

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Reappropriation or Carryover Authority

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year for one-time expenses. Since this is an exception to the state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

Reclassify

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items

One-time funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.

Wage and Salary Report

A series of reports produced by the Employee Information System (EIS) of the State Controller's Office that identifies wages, salaries and related benefit costs for all budgeted positions. This report also projects cost increases for the current and following fiscal year.

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